

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Governmental funds capital assets:		
Land	\$ 38,831,868	\$ 36,509,160
Buildings	25,525,839	25,206,123
Improvements other than buildings	6,356,442	4,192,981
Machinery and equipment	7,716,656	6,625,772
Artwork	198,255	190,255
Infrastructure	119,651,104	109,915,674
Construction in progress	11,565,032	10,492,715
Total governmental funds capital assets	<u>\$ 209,845,196</u>	<u>\$ 193,132,680</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 164,865,842	\$ 151,059,787
Special revenue funds	6,510,366	6,257,801
Impact fees	2,164,164	1,983,979
Federal grants	654,283	654,283
General obligation bonds	28,096,006	28,096,006
Private gifts	7,554,535	5,080,824
Total governmental funds capital assets	<u>\$ 209,845,196</u>	<u>\$ 193,132,680</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.